

**Illinois Department of Revenue
Regulations**

Title 86 Part 160 Section 160.135 Serviceman's Return
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TITLE 86: REVENUE

**PART 160
SERVICE USE TAX**

Section 160.135 Serviceman's Return

- a) Every serviceman required or authorized to collect the Service Use Tax must file a return each month by the twentieth day of the month covering the preceding calendar month except when the serviceman is authorized to file tax returns on a quarterly or annual basis as hereinafter provided. The Department has combined the Service Use Tax return form, the Service Occupation Tax return form and the Use Tax return with the Retailers' Occupation Tax return form.
- b) Where the sale of service is made under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the return period for which the return is filed, the serviceman, in collecting the tax, may collect, for each return period, only the tax applicable to that part of the selling price actually received during such return period.
- c) In his regular return, each serviceman shall also include the total amount of Service Use Tax due upon the selling price or cost price of tangible personal property transferred by him as an incident to a sale of service. Such serviceman shall remit the amount of such tax to the Department when filing such return.
- d) In general, the provisions of Subpart D of the Service Occupation Tax (86 Ill. Adm. Code 140) (including the provisions pertaining to quarterly and annual tax returns, but not the provisions pertaining to annual information returns) shall apply to returns of servicemen under the Service Use Tax Act.
- e) The serviceman who collects the Service Use Tax from his purchaser and who remits, as Service Use Tax, the amount so collected is allowed to deduct the 1.75% collection allowance or \$5 per calendar year, whichever is greater, in the same manner as the serviceman is allowed to do under Subpart D of the Service Occupation Tax (86 Ill. Adm. Code 150, Subpart D). Where a purchaser from a serviceman, however, does not pay the Service Use Tax to the serviceman, but pays it to the Department, that purchaser is not allowed to deduct any amount as a collection allowance.

(Source: Amended at 25 Ill. Reg. 5015, effective March 23, 2001)